CLAIMS

- 1. An elliptically polarizing plate, comprising:
- a complex type scattering-dichroic absorbing polarizer including a film that has a structure having a minute domain dispersed in a matrix formed of an optically-transparent water-soluble resin including an iodine based light absorbing material;

a transparent support; and

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an optically anisotropic layer comprising a discotic or nematic liquid crystal, wherein the molecule of the liquid crystal has an optical axis tilted with respect to a surface of the transparent support.

- 2. The elliptically polarizing plate according to Claim 1, wherein the minute domain of the complex type absorbing polarizer is formed of an oriented birefringent material.
- 3. The elliptically polarizing plate according to Claim 2, wherein the birefringent material shows liquid crystalline at least in orientation processing step.
- 4. The elliptically polarizing plate according to Claim 2,
 wherein the minute domain of the complex type absorbing
 polarizer has 0.02 or more of birefringence.
 - 5. The elliptically polarizing plate according to Claim 2, wherein in a refractive index difference between the birefringent material forming the minute domain and the optically-
- 25 transparent water-soluble resin of the complex type absorbing

polarizer in each optical axis direction,

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a refractive index difference (Δn^1) in direction of axis showing a maximum is 0.03 or more, and

a refractive index difference (Δn^2) between the Δn^1 direction and a direction of axes of two directions perpendicular to the Δn^1 direction is 50% or less of the Δn^1 .

- 6. The elliptically polarizing plate according to Claim 5, wherein an absorption axis of the iodine based light absorbing material of the complex type absorbing polarizer is oriented in the Δn^1 direction.
- 7. The elliptically polarizing plate according to Claim 1, wherein the film used as the complex type absorbing polarizer is manufactured by stretching.
- 8. The elliptically polarizing plate according to Claim 5, wherein the minute domain of the complex type absorbing polarizer has a length of 0.05 to 500 μm in the Δn^2 direction.
- 9. The elliptically polarizing plate according to Claim 1, wherein the complex type absorbing polarizer, the transparent support and the optically anisotropic layer comprising a discotic or nematic liquid crystal, wherein the molecule of the liquid crystal has an optical axis tilted with respect to a surface of the transparent support are laminated in this order.
- 10. The elliptically polarizing plate according to Claim 1, wherein the complex type absorbing polarizer, the transparent support and the optically anisotropic layer comprising a discotic or

nematic liquid crystal, wherein the molecule of the liquid crystal has an optical axis tilted with respect to a surface of the transparent support are laminated and fixed with a transparent acrylic pressure-sensitive adhesive.

- 11. The elliptically polarizing plate according to Claim 1, wherein a transmittance to a linearly polarized light in a transmission direction is 80% or more,
 - a haze value is 5% or less, and

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- a haze value to a linearly polarized light in an absorption direction is 30% or more, with regard to the complex type absorbing polarizer.
 - 12. An optical film comprising at least one of the elliptically polarizing plate according to Claim 1.
- 13. An image display comprising the elliptically polarizing plate according to Claim 1 or the optical film according to Claim 12.